

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA :  
 :  
 v. : CRIMINAL NO 98-603-01  
 :  
 ARTHUR TOLL :  
 Defendant :

ORDER

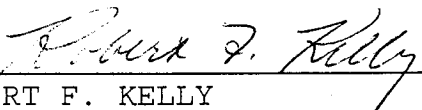
AND NOW, this 2nd day of March, 2000, as contemplated by this Court's Order entered on December 3, 1999 regarding restitution funds collected from the defendant Arthur Toll, and pursuant to 18 U.S.C. § 3664(d)(5), and notice having been given with this Court's approval by national publication in the *Wall Street Journal* and through the United States Attorney's Office web site [www.usao-edpa.com] that restitution funds in this matter were available for distribution to purchasers of Regal Communications Corporation ("Regal") common stock or Regal debentures, or to participants in Regal's private placement offerings for the period from 1991 through April 19, 1994,

IT IS HEREBY ORDERED that all restitution funds collected from the defendant Arthur Toll, pursuant to this Court's Judgment and Commitment Order filed December 7, 1999, shall be paid to the listed victims identified as "Payable Claims" in the government's filed report prepared by Heffler, Radetich & Saitta, L.L.P., certified public accountants, which report is titled "Amended Claimants Listing As Of March 1, 2000" [hereinafter "the Report"]. Each victim's share of the restitution funds will be

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Thomas J. Gentry  
U.S. DISTRICT COURT  
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determined by multiplying their "distribution ratio," a term defined in the Report, times the net restitution funds available at distribution. In accordance with this Court's December 3, 1999 Order, distribution will be made by Heffler, Radetich & Saitta, L.L.P. after the funds have been collected by the Clerk's Office.

BY THE COURT:

  
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ROBERT F. KELLY  
Judge, United States District Court